

**JUL 31 2007****Remarks:**

Reconsideration of the application, as amended herein, is respectfully requested.

Claims 1, 2, 4 - 22 and 24 - 31 are presently pending in the application. Claims 21 and 26 have been amended. Claims 3 and 23 were previously canceled. As it is believed that the claims were patentable over the cited art in their original form, the claims have not been amended to overcome the references.

Applicant gratefully acknowledges that claims 1, 2 and 4 - 20 have been indicated as being allowed.

In item 2 of the above-identified Office Action, claims 21 - 22 and 24 - 31 were rejected under 35 U.S.C. § 101, as allegedly being directed towards non-statutory subject matter.

Applicant has amended independent claims 21 and 26, herein, to better clarify the useful, concrete and tangible result of these claims. More particularly, Applicant's claims 21 and 26 have been amended to recite, among other limitations:

outputting the content of the digital signal to a user. [emphasis added by Applicant]

Applic. No. 10/712,610  
Response Dated July 31, 2007.  
Responsive to Office Action of May 4, 2007

Support for these changes can be found in the specification of the instant application, for example, on page 9 of the instant application, line 21 - page 10, line 2, which states:

It is advantageous when the apparatus is used for converting digitized audio signals, in particular in mobile radio receivers. Received oversampled audio signals can be converted by using the noise shaping filter such that they have a good signal-to-noise ratio. The inventive apparatus for suppressing undesired limit cycles can be used to render these audio signals audible without disturbing whistling noises. [emphasis added by Applicant]

See also, for example, page 2 of the instant application, line 23 - page 3, line 2; page 4 of the instant application, lines 16 - 25; and page 10 of the instant application, line 26 - page 11, line 4. As such, the specification of the instant application supports that oversampled, noise shaped audio signals, filtered in accordance with the instant invention, can be used to render these audio signals audible without disturbing whistling noises. As such, the specification of the instant application discloses providing the content of the digitized output signal (i.e., the oversampled, filtered audio signal) to a user (i.e. rendering it "audible"). Thus, Applicant's claims 21 and 26 currently recite an invention producing a useful, tangible and concrete output (i.e., outputting the digitized output signal to a user).

Applic. No. 10/712,610  
Response Dated July 31, 2007  
Responsive to Office Action of May 4, 2007

It is accordingly believed that claims 21 and 26, and all claims depending therefrom, relate to statutory subject matter under 35 U.S.C. § 101.

As no prior art has been cited against any of the instant claims, Applicant's claims are believed to be patentable over the art of record.

It is accordingly believed that none of the references, whether taken alone or in any combination, teach or suggest the features of claims 1, 4, 5, 16, 18, 21 and 26. Claims 1, 4, 5, 16, 18, 21 and 26 are, therefore, believed to be patentable over the art. The dependent claims are believed to be patentable as well because they all are ultimately dependent on claims 1, 5, 21 and 26.

In view of the foregoing, reconsideration and allowance of claims 1, 2, 4 - 22 and 24 - 31 are solicited.

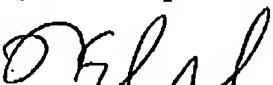
In the event the Examiner should still find any of the claims to be unpatentable, counsel would appreciate receiving a telephone call so that, if possible, patentable language can be worked out.

Applic. No. 10/712,610  
Response Dated July 31, 2007  
Responsive to Office Action of May 4, 2007

If an extension of time for this paper is required, petition  
for extension is herewith made.

Please charge any fees that might be due with respect to  
Sections 1.16 and 1.17 to the Deposit Account of Lerner  
Greenberg Stemer LLP, No. 12-1099.

Respectfully submitted,

  
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